



കേരള ഗസറ്റ് KERALA GAZETTE

അസാധാരണം EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 13
Vol. XIII

തിരുവനന്തപുരം,
ചൊവ്വ
Thiruvananthapuram,
Tuesday

2024 ജനുവരി 30
30th January 2024

1199 മകരം 16
16th Makaram 1199

1945 മാഘം 10
10th Magha 1945

നമ്പർ
No.

366

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.8/2024/TAXES.

Dated, Thiruvananthapuram, 29th January, 2024.

15th Makaram, 1199.

S. R. O. No. 89/2024

In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on being satisfied that it is necessary in the public interest so to do, on the recommendations of



the Council, hereby makes the following further amendments in the notification issued under G.O. (P) No.72/2017/TAXES dated 30th June, 2017 and published as S.R.O. No.370/2017 in the Kerala Gazette Extraordinary No. 1360 dated 30th June, 2017, namely:-

AMENDMENT

In the said notification, -

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges state tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ state tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ state tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely:-

“Provided further that where the supplier of input service in the same line of business charges state tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ state tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ state tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;



(iii) against serial number 34,-

(a) in column (3), in item (iv), for the words “totalisator or a license to”, the words “licensing a” shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services,-

(i) serial number 696 and the entries relating thereto shall be omitted;

(ii) serial number 698 and the entries relating thereto shall be omitted.

2. This notification shall be deemed to have come into force with effect from the 20th day of October, 2023.

By order of the Governor,
Dr. A. JAYATHILAK,
Additional Chief Secretary to Government.

Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

Pursuant to the decision taken in the 52nd Goods and Services Tax Council meeting, Government of Kerala have decided to bring certain amendments in the notification issued under G.O.(P) No.72/2017/TAXES dated 30th June, 2017 and published as S.R.O. No.370/2017 in the Kerala Gazette Extraordinary No.1360 dated 30th June, 2017.

The notification is intended to achieve the above object.

